

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT

OF

JENNINGS COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/30/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice L. Ramey	01-01-11 to 12-31-14
Treasurer	Sandra L. Vance	01-01-09 to 12-31-12
Clerk	Mary Kilgore	01-01-11 to 12-31-14
Sheriff	Steve Hoppock	01-01-11 to 12-31-14
Recorder	Lisa Jines	01-01-11 to 12-31-14
President of the Board of County Commissioners	Jeffrey S. Day	01-01-11 to 12-31-12
President of the County Council	Howard L. Malcomb	01-01-11 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JENNINGS COUNTY, INDIANA

We have audited the accompanying financial statement of Jennings County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

At December 31, 2011, the County's Treasurer's Cash Book does not reconcile with the County's bank accounts. An unidentified cash long in the amount of \$96,076 exists between the amount reported in the records and net bank balance.

In our opinion, except for the effects on the financial statement, if any, of the unidentified cash long discussed in the preceding paragraph, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 15, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Leases and Debt are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 15, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF JENNINGS COUNTY, INDIANA

We have audited the financial statement of Jennings County (County), for the year ended December 31, 2011, and have issued our report thereon dated August 15, 2012. The opinion to the financial statement was qualified due to an unidentified cash long between the County's Treasurer's records and the County's bank accounts. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1 to be material weaknesses.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, Board of County Commissioner, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 15, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were prepared by management of the County. The financial statement and notes are presented as intended by the County.

JENNINGS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 990,283	\$ 7,132,739	\$ 7,808,925	\$ 314,097
Highway	160,710	1,759,626	1,610,523	309,813
Local Road And Street	160,073	263,384	181,798	241,659
Health	105,143	154,461	215,364	44,240
Accident Report	4,365	5,604	5,616	4,353
2015 Reassessment	-	209,902	72,842	137,060
H1N1 2009	4,838	-	4,838	-
Firearms Training	1,944	12,170	13,730	384
Motor Vehicle Inspection	483	805	499	789
County Park Non-Reverting	24,394	52,108	34,796	41,706
Cumulative Bridge	231,263	419,911	89,162	562,012
Cumulative Building	336,085	84,243	9,805	410,523
Electronic Map Generation	1,750	-	-	1,750
FEMA Disaster	71,473	-	37,635	33,838
Fairground Non-Reverting	22,328	123,933	141,399	4,862
Surplus Tax	-	37,005	36,691	314
Tax Sale Redemption	416	109,559	103,686	6,289
Surplus Tax Sale	112,342	846,899	400,383	558,858
Township Assistance	-	138,363	138,363	-
State Fines And Forfeitures	2,646	18,710	17,894	3,462
Rescue 20 FEMA	725	-	-	725
Inheritance Tax	30,290	175,197	118,683	86,804
Emergency Management Non-Reverting	50,185	52,891	30,512	72,564
Adult Probation Services	71,842	74,300	63,873	82,269
Juvenile Probation Service	71,175	9,248	4,001	76,422
Guardian Ad Litem/Court	418	19,214	19,632	-
Township Cumulative Fire	-	80,648	80,648	-
Township Debt Service	-	29,939	29,939	-
Surveyor's Corner Perpetuation	24,242	6,645	7,100	23,787
Muscatatuck Refuge	-	18,799	18,799	-
Township General	-	83,176	83,176	-
Township Fire	-	93,508	93,508	-
Township Recreation	-	7,843	7,843	-
School Debt Service	-	3,097,721	3,097,721	-
School Capital Projects	-	3,190,627	3,190,627	-
School Transportation	-	3,297,510	3,297,510	-
Corporation General	-	3,907,795	3,907,795	-
Corporation MVH	-	204,325	204,325	-
Corporation Cemetery	-	34,657	34,657	-
Corporation Recreation	-	127,357	127,357	-
Corporation Police Pension	-	36,145	36,145	-
Corporation Debt Service	-	72,290	72,290	-
County Corrections	17,139	17,542	33,189	1,492
Mutc Sewer	23,395	71,358	86,359	8,394
Financial Institution Tax	-	103,445	103,445	-
Donations	3,137	2,558	3,037	2,658
Jennings County Christmas Light	50	-	-	50
Recorder's Records Perpetuation	29,354	45,650	54,692	20,312
Tax Warrants	12	-	12	-
Law Enforcement Continuing Education	30,203	4,133	3,479	30,857
Health Maintenance	75,006	33,139	33,366	74,779
Sheriff's Continuing Education	404	1,336	1,632	108
Alcohol And Drug Services	21,689	6,510	6,545	21,654
JNRU Project	-	2,100,017	2,100,017	-
North Vernon Sewer	102	14,597	14,699	-
E911 General	35,295	200,233	210,015	25,513
County Welfare Loan	19,852	-	19,852	-
Sharps Fund	100	100	100	100
Phone System (911)	62,476	-	51,441	11,035
Immunization Fund	-	7,541	7,541	-
Bulletproof Vest Fund	-	5,837	5,837	-
Solid Waste Settlement	-	95,193	95,193	-

The notes to the financial statement are an integral part of this statement.

JENNINGS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Emergency Telephone System	27,544	203,558	242,695	(11,593)
E911 Wireless	23,725	110,538	130,718	3,545
Covered Bridge	23,219	3,700	-	26,919
Library General	-	449,623	449,623	-
Sales Disclosure	265	3,070	3,005	330
Coroners Education	633	1,353	1,813	173
Property Reassessment	224,618	-	125,530	99,088
Law Enforcement	3,238	-	2,418	820
Innkeepers Tax	29,566	30,412	-	59,978
Circuit Supplemental Public Defender	4,368	5,265	4,309	5,324
Superior Supplemental Public Defender	1,786	2,881	965	3,702
Operation Pullover	1,115	-	-	1,115
CEDIT Special Revenue	163,978	1,597,918	1,445,083	316,813
Siswd Grant	4,128	-	4,128	-
State's Share Delinquent Taxes	-	8,811	8,811	-
Jennings County Animal Control	14,983	85,504	89,405	11,082
Community Services	20,927	4,385	17,564	7,748
Education Plate Fees Agency	225	525	731	19
Indiana Local Health Department Trust	44,953	19,319	6,635	57,637
Supplemental Public Defender Services	54,310	70,465	43,437	81,338
JNRU Sewer Lien	-	3,563	3,563	-
Campbell Sewer Lien	-	24,606	24,606	-
Security Protection	7,978	5,147	-	13,125
Jury Fee	6,143	2,124	6,957	1,310
Infraction Judgements	1,082	16,289	16,170	1,201
City And Town Court Costs	497	6,674	6,149	1,022
Tax Sale	-	81,389	70,107	11,282
Deferral Program	14,809	29,164	20,445	23,528
Death Benefit	7,205	1,455	-	8,660
Equitable Share Law Enforcement	66	-	-	66
Corporation Cumulative Capital	-	69,526	69,526	-
Superior Probation	38,354	66,378	92,383	12,349
Race And Gender Interpretation	310	-	310	-
Court Security	3,345	31,746	33,584	1,507
Courthouse Bond Redemption	350,293	806,598	764,000	392,891
Area Plan Non-Reverting	368	172,551	157,660	15,259
State Welfare Excise	-	830,853	830,853	-
Criminal Background Check	159	-	-	159
Prisoner Reimbursement	60,196	6,485	16,430	50,251
Victim Of Crime Assistance	-	4,662	-	4,662
CVET Agency	-	186,019	186,019	-
School Bus Replacement Fund	-	249,672	249,672	-
Paramedic Training	5,751	6,195	5,759	6,187
Document Storage Fee	15,548	6,982	17,843	4,687
Local Rainy Day	354,603	57,599	72,896	339,306
Transfer Fee	9,348	6,435	3,025	12,758
Jennings Drug Free Community	23,597	16,437	21,001	19,033
Pretrial Diversion	17,208	31,253	29,003	19,458
4-D Child Support Impact	12,859	7,547	21,823	(1,417)
Levy Excess Fund	14,926	-	14,926	-
Riverboat	127,816	174,681	240,920	61,577
Jennings County Landfill Closure	10,148	-	-	10,148
DNR Agency	1,133	700	1,100	733
Supplemental Circuit Probation	(424)	11,687	6,951	4,312
Supplemental Superior Probation	48,912	9,901	24,159	34,654
Supplemental Juvenile Probation	3,513	4,220	7,403	330
2008 Indiana Natural Disaster	146	-	-	146
Interstate Compact	300	1,485	1,775	10
Sales Disclosure Local	8,613	3,290	3,640	8,263
Homestead Credit Rebate	4,353	655	5,008	-
State Homestead Credit	1,745	-	-	1,745
Bio-Terrorism	90	-	90	-

The notes to the financial statement are an integral part of this statement.

JENNINGS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Property Replacement & Homestead Credit	(1,376)	2,560	1,184	-
Solid Waste Planning	5,505	65,677	61,877	9,305
Public Health Prepare	2	11,650	10,035	1,617
Jennings County LECP	14,933	3,446	6,465	11,914
Hayden Planning Grant	7	-	-	7
Mortgage Fees State Share	205	1,808	1,790	223
Interpreter Grant	503	1,821	1,099	1,225
NV Redevelopment CR35	1,469	74,702	56,398	19,773
School Retirement	-	411,667	411,667	-
Local Option Certified	-	3,644,557	3,644,557	-
Prosecutor Arra Fund	28,867	-	28,520	347
2010 EMPG Competitive EMA	-	3,739	3,739	-
Sheriff Drug Free	-	1,873	1,830	43
Title IV-D Incentive Fund	-	27,085	-	27,085
Prosecutor IV-D Incentive Fund	-	40,749	2,030	38,719
Clerk IV-D Incentive Fund	-	27,085	9,350	17,735
Sheriff JAG Equipment Grant	-	10,000	10,000	-
Health Assessment Incentive	-	1,000	-	1,000
Elected Officials Training	-	1,000	-	1,000
Squire Lakes Big Lake Dam	-	50,000	49,349	651
August 2011 Certificate Sale	-	13,475	13,475	-
November 2011 Certificate Sale	-	30,102	8,984	21,118
Payroll Withholding Local Tax	4,686	59,354	64,040	-
Payroll Withholding Federal	-	470,695	470,695	-
Payroll FICA	-	521,983	521,983	-
Payroll Withholding State	13,113	167,921	181,034	-
Identity Theft Protection	131	1,769	1,787	113
Payroll Medicare	-	145,471	145,471	-
Insurance Other	30,653	550,167	541,581	39,239
Dependent Day Care	-	2,000	2,000	-
Unreimbursed Medical	-	11,895	11,895	-
457 Retirement	302	192,610	192,467	445
Payroll Withholding Sheriff Pension	4,625	19,648	24,273	-
Credit Union	-	60,492	60,492	-
Payroll Withholding Garnishment	-	50,695	50,495	200
Payroll Withholdings United Way	308	4,478	4,786	-
Payroll Withholding Uniforms	157	1,831	1,988	-
Parks And Recreation Operating	544	51,471	52,015	-
Area Plan Commission	-	80,576	80,576	-
Veteran Service Donation	5	-	5	-
EMS Main Source	30,121	371,199	362,323	38,997
Treasurer's Cash Book	531,701	23,951,167	24,104,365	378,503
Sheriff's Commissary	33,258	106,874	132,325	7,807
Sheriff's Cashbook	-	513,242	513,242	-
Recorder's Cashbook	-	109,721	109,068	653
Clerk's Cash Book	482,007	2,823,860	2,627,370	678,497
Sheriff's Inmate Trust	19,012	211,127	213,497	16,642
Clerk's Isets	8,407	650,358	649,042	9,723
Police Pension	1,471,306	153,587	165,441	1,459,452
Totals	<u>\$ 7,272,649</u>	<u>\$ 69,937,928</u>	<u>\$ 69,489,772</u>	<u>\$ 7,720,805</u>

The notes to the financial statement are an integral part of this statement.

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

JENNINGS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Health	Accident Report	2015 Reassessment	H1N1 2009
Cash and investments - beginning	\$ 990,283	\$ 160,710	\$ 160,073	\$ 105,143	\$ 4,365	\$ -	\$ 4,838
Receipts:							
Taxes	5,675,831	-	-	113,794	-	207,086	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	231,310	1,718,943	263,384	467	-	2,816	-
Charges for services	479,960	8,005	-	39,396	5,604	-	-
Fines and forfeits	122,615	1,547	-	-	-	-	-
Other receipts	623,023	31,131	-	804	-	-	-
Total receipts	<u>7,132,739</u>	<u>1,759,626</u>	<u>263,384</u>	<u>154,461</u>	<u>5,604</u>	<u>209,902</u>	<u>-</u>
Disbursements:							
Personal services	4,504,628	897,211	-	203,767	-	25,766	-
Supplies	293,292	218,241	-	10,576	4,808	-	-
Other services and charges	2,329,197	357,472	181,798	1,021	808	47,076	4,838
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	161,586	137,599	-	-	-	-	-
Other disbursements	520,222	-	-	-	-	-	-
Total disbursements	<u>7,808,925</u>	<u>1,610,523</u>	<u>181,798</u>	<u>215,364</u>	<u>5,616</u>	<u>72,842</u>	<u>4,838</u>
Excess (deficiency) of receipts over disbursements	<u>(676,186)</u>	<u>149,103</u>	<u>81,586</u>	<u>(60,903)</u>	<u>(12)</u>	<u>137,060</u>	<u>(4,838)</u>
Cash and investments - ending	<u>\$ 314,097</u>	<u>\$ 309,813</u>	<u>\$ 241,659</u>	<u>\$ 44,240</u>	<u>\$ 4,353</u>	<u>\$ 137,060</u>	<u>\$ -</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Firearms Training	Motor Vehicle Inspection	County Park Non-Reverting	Cumulative Bridge	Cumulative Building	Electronic Map Generation	FEMA Disaster
Cash and investments - beginning	\$ 1,944	\$ 483	\$ 24,394	\$ 231,263	\$ 336,085	\$ 1,750	\$ 71,473
Receipts:							
Taxes	-	-	-	379,708	83,897	-	-
Licenses and permits	12,170	-	-	-	-	-	-
Intergovernmental	-	-	-	1,557	346	-	-
Charges for services	-	805	52,015	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	93	38,646	-	-	-
Total receipts	<u>12,170</u>	<u>805</u>	<u>52,108</u>	<u>419,911</u>	<u>84,243</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	15,117	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	13,730	499	19,679	74,682	9,805	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	37,635
Other disbursements	-	-	-	14,480	-	-	-
Total disbursements	<u>13,730</u>	<u>499</u>	<u>34,796</u>	<u>89,162</u>	<u>9,805</u>	<u>-</u>	<u>37,635</u>
Excess (deficiency) of receipts over disbursements	<u>(1,560)</u>	<u>306</u>	<u>17,312</u>	<u>330,749</u>	<u>74,438</u>	<u>-</u>	<u>(37,635)</u>
Cash and investments - ending	<u>\$ 384</u>	<u>\$ 789</u>	<u>\$ 41,706</u>	<u>\$ 562,012</u>	<u>\$ 410,523</u>	<u>\$ 1,750</u>	<u>\$ 33,838</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Fairground Non-Reverting	Surplus Tax	Tax Sale Redemption	Surplus Tax Sale	Township Assistance	State Fines And Forfeitures	Rescue 20 FEMA
Cash and investments - beginning	\$ 22,328	\$ -	\$ 416	\$ 112,342	\$ -	\$ 2,646	\$ 725
Receipts:							
Taxes	-	37,005	-	-	138,363	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	50,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	18,710	-
Other receipts	73,933	-	109,559	846,899	-	-	-
Total receipts	123,933	37,005	109,559	846,899	138,363	18,710	-
Disbursements:							
Personal services	2,000	-	-	-	-	-	-
Supplies	650	-	-	-	-	-	-
Other services and charges	40,968	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	97,781	-	-	-	-	-	-
Other disbursements	-	36,691	103,686	400,383	138,363	17,894	-
Total disbursements	141,399	36,691	103,686	400,383	138,363	17,894	-
Excess (deficiency) of receipts over disbursements	(17,466)	314	5,873	446,516	-	816	-
Cash and investments - ending	\$ 4,862	\$ 314	\$ 6,289	\$ 558,858	\$ -	\$ 3,462	\$ 725

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Inheritance Tax	Emergency Management Non-Reverting	Adult Probation Services	Juvenile Probation Service	Guardian Ad Litem/Court	Township Cumulative Fire	Township Debt Service
Cash and investments - beginning	\$ 30,290	\$ 50,185	\$ 71,842	\$ 71,175	\$ 418	\$ -	\$ -
Receipts:							
Taxes	175,197	-	-	-	-	80,648	29,939
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	15,096	-	-	19,145	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	74,300	9,248	-	-	-
Other receipts	-	37,795	-	-	69	-	-
Total receipts	<u>175,197</u>	<u>52,891</u>	<u>74,300</u>	<u>9,248</u>	<u>19,214</u>	<u>80,648</u>	<u>29,939</u>
Disbursements:							
Personal services	-	27,635	43,914	1,629	-	-	-
Supplies	-	1,274	6,913	-	-	-	-
Other services and charges	-	1,603	13,046	2,372	19,632	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	118,683	-	-	-	-	80,648	29,939
Total disbursements	<u>118,683</u>	<u>30,512</u>	<u>63,873</u>	<u>4,001</u>	<u>19,632</u>	<u>80,648</u>	<u>29,939</u>
Excess (deficiency) of receipts over disbursements	<u>56,514</u>	<u>22,379</u>	<u>10,427</u>	<u>5,247</u>	<u>(418)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 86,804</u>	<u>\$ 72,564</u>	<u>\$ 82,269</u>	<u>\$ 76,422</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surveyor's Corner Perpetuation	Muscatatuck Refuge	Township General	Township Fire	Township Recreation	School Debt Service	School Capital Projects
Cash and investments - beginning	\$ 24,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	83,176	93,508	7,843	3,097,721	3,190,627
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	18,799	-	-	-	-	-
Charges for services	6,645	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>6,645</u>	<u>18,799</u>	<u>83,176</u>	<u>93,508</u>	<u>7,843</u>	<u>3,097,721</u>	<u>3,190,627</u>
Disbursements:							
Personal services	2,500	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,600	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	18,799	83,176	93,508	7,843	3,097,721	3,190,627
Total disbursements	<u>7,100</u>	<u>18,799</u>	<u>83,176</u>	<u>93,508</u>	<u>7,843</u>	<u>3,097,721</u>	<u>3,190,627</u>
Excess (deficiency) of receipts over disbursements	<u>(455)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 23,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	School Transportation	Corporation General	Corporation MVH	Corporation Cemetery	Corporation Recreation	Corporation Police Pension	Corporation Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	3,297,510	3,907,795	204,325	34,657	127,357	36,145	72,290
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,297,510</u>	<u>3,907,795</u>	<u>204,325</u>	<u>34,657</u>	<u>127,357</u>	<u>36,145</u>	<u>72,290</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>3,297,510</u>	<u>3,907,795</u>	<u>204,325</u>	<u>34,657</u>	<u>127,357</u>	<u>36,145</u>	<u>72,290</u>
Total disbursements	<u>3,297,510</u>	<u>3,907,795</u>	<u>204,325</u>	<u>34,657</u>	<u>127,357</u>	<u>36,145</u>	<u>72,290</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Corrections	Mutc Sewer	Financial Institution Tax	Donations	Jennings County Christmas Light	Recorder's Records Perpetuation	Tax Warrants
Cash and investments - beginning	\$ 17,139	\$ 23,395	\$ -	\$ 3,137	\$ 50	\$ 29,354	\$ 12
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	17,542	71,358	103,445	-	-	-	-
Charges for services	-	-	-	-	-	45,650	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	2,558	-	-	-
Total receipts	<u>17,542</u>	<u>71,358</u>	<u>103,445</u>	<u>2,558</u>	<u>-</u>	<u>45,650</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	13,493	-
Supplies	17,744	-	-	-	-	17,513	-
Other services and charges	15,445	86,359	-	3,037	-	23,686	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	103,445	-	-	-	12
Total disbursements	<u>33,189</u>	<u>86,359</u>	<u>103,445</u>	<u>3,037</u>	<u>-</u>	<u>54,692</u>	<u>12</u>
Excess (deficiency) of receipts over disbursements	<u>(15,647)</u>	<u>(15,001)</u>	<u>-</u>	<u>(479)</u>	<u>-</u>	<u>(9,042)</u>	<u>(12)</u>
Cash and investments - ending	<u>\$ 1,492</u>	<u>\$ 8,394</u>	<u>\$ -</u>	<u>\$ 2,658</u>	<u>\$ 50</u>	<u>\$ 20,312</u>	<u>\$ -</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Law Enforcement Continuing Education	Health Maintenance	Sheriff's Continuing Education	Alcohol And Drug Services	JNRU Project	North Vernon Sewer	E911 General
Cash and investments - beginning	\$ 30,203	\$ 75,006	\$ 404	\$ 21,689	\$ -	\$ 102	\$ 35,295
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	33,139	-	-	2,100,017	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	4,133	-	1,336	6,510	-	-	-
Other receipts	-	-	-	-	-	14,597	200,233
Total receipts	<u>4,133</u>	<u>33,139</u>	<u>1,336</u>	<u>6,510</u>	<u>2,100,017</u>	<u>14,597</u>	<u>200,233</u>
Disbursements:							
Personal services	-	-	-	-	-	-	119,861
Supplies	-	31,326	-	-	-	-	5,577
Other services and charges	3,479	2,040	1,632	6,545	-	-	84,577
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,100,017	-	-
Other disbursements	-	-	-	-	-	14,699	-
Total disbursements	<u>3,479</u>	<u>33,366</u>	<u>1,632</u>	<u>6,545</u>	<u>2,100,017</u>	<u>14,699</u>	<u>210,015</u>
Excess (deficiency) of receipts over disbursements	<u>654</u>	<u>(227)</u>	<u>(296)</u>	<u>(35)</u>	<u>-</u>	<u>(102)</u>	<u>(9,782)</u>
Cash and investments - ending	<u>\$ 30,857</u>	<u>\$ 74,779</u>	<u>\$ 108</u>	<u>\$ 21,654</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,513</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Welfare Loan	Sharps Fund	Phone System (911)	Immunization Fund	Bulletproof Vest Fund	Solid Waste Settlement	Emergency Telephone System
Cash and investments - beginning	\$ 19,852	\$ 100	\$ 62,476	\$ -	\$ -	\$ -	\$ 27,544
Receipts:							
Taxes	-	-	-	-	-	95,193	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	100	-	7,541	5,837	-	-
Charges for services	-	-	-	-	-	-	203,558
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>100</u>	<u>-</u>	<u>7,541</u>	<u>5,837</u>	<u>95,193</u>	<u>203,558</u>
Disbursements:							
Personal services	-	-	-	-	-	-	157,696
Supplies	-	100	-	7,541	5,837	-	-
Other services and charges	-	-	-	-	-	-	27,213
Debt service - principal and interest	-	-	-	-	-	-	44,901
Capital outlay	-	-	51,441	-	-	-	12,885
Other disbursements	<u>19,852</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,193</u>	<u>-</u>
Total disbursements	<u>19,852</u>	<u>100</u>	<u>51,441</u>	<u>7,541</u>	<u>5,837</u>	<u>95,193</u>	<u>242,695</u>
Excess (deficiency) of receipts over disbursements	<u>(19,852)</u>	<u>-</u>	<u>(51,441)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,137)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 11,035</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,593)</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	E911 Wireless	Covered Bridge	Library General	Sales Disclosure	Coroners Education	Property Reassessment	Law Enforcement
Cash and investments - beginning	\$ 23,725	\$ 23,219	\$ -	\$ 265	\$ 633	\$ 224,618	\$ 3,238
Receipts:							
Taxes	-	-	449,623	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	3,700	-	-	-	-	-
Charges for services	110,538	-	-	3,070	1,353	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>110,538</u>	<u>3,700</u>	<u>449,623</u>	<u>3,070</u>	<u>1,353</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	129,481	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,237	-	-	-	1,813	125,530	2,418
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	449,623	3,005	-	-	-
Total disbursements	<u>130,718</u>	<u>-</u>	<u>449,623</u>	<u>3,005</u>	<u>1,813</u>	<u>125,530</u>	<u>2,418</u>
Excess (deficiency) of receipts over disbursements	<u>(20,180)</u>	<u>3,700</u>	<u>-</u>	<u>65</u>	<u>(460)</u>	<u>(125,530)</u>	<u>(2,418)</u>
Cash and investments - ending	<u>\$ 3,545</u>	<u>\$ 26,919</u>	<u>\$ -</u>	<u>\$ 330</u>	<u>\$ 173</u>	<u>\$ 99,088</u>	<u>\$ 820</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Innkeepers Tax	Circuit Supplemental Public Defender	Superior Supplemental Public Defender	Operation Pullover	CEDIT Special Revenue	Siswd Grant	State's Share Delinquent Taxes
Cash and investments - beginning	\$ 29,566	\$ 4,368	\$ 1,786	\$ 1,115	\$ 163,978	\$ 4,128	\$ -
Receipts:							
Taxes	30,412	-	-	-	1,597,918	-	8,811
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	5,265	2,881	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>30,412</u>	<u>5,265</u>	<u>2,881</u>	<u>-</u>	<u>1,597,918</u>	<u>-</u>	<u>8,811</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,309	965	-	1,445,083	4,128	8,811
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>4,309</u>	<u>965</u>	<u>-</u>	<u>1,445,083</u>	<u>4,128</u>	<u>8,811</u>
Excess (deficiency) of receipts over disbursements	<u>30,412</u>	<u>956</u>	<u>1,916</u>	<u>-</u>	<u>152,835</u>	<u>(4,128)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 59,978</u>	<u>\$ 5,324</u>	<u>\$ 3,702</u>	<u>\$ 1,115</u>	<u>\$ 316,813</u>	<u>\$ -</u>	<u>\$ -</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Jennings County Animal Control	Community Services	Education Plate Fees Agency	Indiana Local Health Department Trust	Supplemental Public Defender Services	JNRU Sewer Lien	Campbell Sewer Lien
Cash and investments - beginning	\$ 14,983	\$ 20,927	\$ 225	\$ 44,953	\$ 54,310	\$ -	\$ -
Receipts:							
Taxes	-	-	525	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	19,307	-	-	-
Charges for services	-	-	-	-	68,699	3,563	24,606
Fines and forfeits	6,981	4,385	-	-	1,766	-	-
Other receipts	78,523	-	-	12	-	-	-
Total receipts	<u>85,504</u>	<u>4,385</u>	<u>525</u>	<u>19,319</u>	<u>70,465</u>	<u>3,563</u>	<u>24,606</u>
Disbursements:							
Personal services	73,777	15,359	-	-	-	-	-
Supplies	1,507	79	-	-	-	-	-
Other services and charges	13,593	2,126	731	6,635	43,437	3,563	24,606
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	528	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>89,405</u>	<u>17,564</u>	<u>731</u>	<u>6,635</u>	<u>43,437</u>	<u>3,563</u>	<u>24,606</u>
Excess (deficiency) of receipts over disbursements	<u>(3,901)</u>	<u>(13,179)</u>	<u>(206)</u>	<u>12,684</u>	<u>27,028</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,082</u>	<u>\$ 7,748</u>	<u>\$ 19</u>	<u>\$ 57,637</u>	<u>\$ 81,338</u>	<u>\$ -</u>	<u>\$ -</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Security Protection	Jury Fee	Infraction Judgements	City And Town Court Costs	Tax Sale	Deferral Program	Death Benefit
Cash and investments - beginning	\$ 7,978	\$ 6,143	\$ 1,082	\$ 497	\$ -	\$ 14,809	\$ 7,205
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	5,147	-	-	-	-	-	-
Fines and forfeits	-	2,124	16,289	6,674	-	29,164	1,455
Other receipts	-	-	-	-	81,389	-	-
Total receipts	<u>5,147</u>	<u>2,124</u>	<u>16,289</u>	<u>6,674</u>	<u>81,389</u>	<u>29,164</u>	<u>1,455</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	6,957	16,170	6,149	70,107	20,445	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>6,957</u>	<u>16,170</u>	<u>6,149</u>	<u>70,107</u>	<u>20,445</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,147</u>	<u>(4,833)</u>	<u>119</u>	<u>525</u>	<u>11,282</u>	<u>8,719</u>	<u>1,455</u>
Cash and investments - ending	<u>\$ 13,125</u>	<u>\$ 1,310</u>	<u>\$ 1,201</u>	<u>\$ 1,022</u>	<u>\$ 11,282</u>	<u>\$ 23,528</u>	<u>\$ 8,660</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Equitable Share Law Enforcement	Corporation Cumulative Capital	Superior Probation	Race And Gender Interpretation	Court Security	Courthouse Bond Redemption	Area Plan Non-Reverting
Cash and investments - beginning	\$ 66	\$ -	\$ 38,354	\$ 310	\$ 3,345	\$ 350,293	\$ 368
Receipts:							
Taxes	-	69,526	-	-	-	795,778	40,000
Licenses and permits	-	-	-	-	-	-	84,111
Intergovernmental	-	-	-	-	-	10,820	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	66,378	-	19,034	-	5,250
Other receipts	-	-	-	-	12,712	-	43,190
Total receipts	-	69,526	66,378	-	31,746	806,598	172,551
Disbursements:							
Personal services	-	-	60,315	-	33,584	-	127,953
Supplies	-	-	9,160	-	-	-	5,250
Other services and charges	-	-	19,824	310	-	-	23,821
Debt service - principal and interest	-	-	-	-	-	764,000	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	69,526	3,084	-	-	-	636
Total disbursements	-	69,526	92,383	310	33,584	764,000	157,660
Excess (deficiency) of receipts over disbursements	-	-	(26,005)	(310)	(1,838)	42,598	14,891
Cash and investments - ending	\$ 66	\$ -	\$ 12,349	\$ -	\$ 1,507	\$ 392,891	\$ 15,259

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Welfare Excise	Criminal Background Check	Prisoner Reimbursement	Victim Of Crime Assistance	CVET Agency	School Bus Replacement Fund	Paramedic Training
Cash and investments - beginning	\$ -	\$ 159	\$ 60,196	\$ -	\$ -	\$ -	\$ 5,751
Receipts:							
Taxes	830,853	-	-	-	-	249,672	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,662	186,019	-	-
Charges for services	-	-	6,425	-	-	-	6,195
Fines and forfeits	-	-	60	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>830,853</u>	<u>-</u>	<u>6,485</u>	<u>4,662</u>	<u>186,019</u>	<u>249,672</u>	<u>6,195</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	500	-	-	-	-
Other services and charges	-	-	3,218	-	-	-	5,759
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>830,853</u>	<u>-</u>	<u>12,712</u>	<u>-</u>	<u>186,019</u>	<u>249,672</u>	<u>-</u>
Total disbursements	<u>830,853</u>	<u>-</u>	<u>16,430</u>	<u>-</u>	<u>186,019</u>	<u>249,672</u>	<u>5,759</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(9,945)</u>	<u>4,662</u>	<u>-</u>	<u>-</u>	<u>436</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 159</u>	<u>\$ 50,251</u>	<u>\$ 4,662</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,187</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Document Storage Fee	Local Rainy Day	Transfer Fee	Jennings Drug Free Community	Pretrial Diversion	4-D Child Support Impact	Levy Excess Fund
Cash and investments - beginning	\$ 15,548	\$ 354,603	\$ 9,348	\$ 23,597	\$ 17,208	\$ 12,859	\$ 14,926
Receipts:							
Taxes	-	6,158	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	13,613	-	-
Charges for services	6,982	-	6,435	-	-	-	-
Fines and forfeits	-	-	-	14,607	17,640	-	-
Other receipts	-	51,441	-	1,830	-	7,547	-
Total receipts	6,982	57,599	6,435	16,437	31,253	7,547	-
Disbursements:							
Personal services	17,843	-	-	-	29,003	19,805	-
Supplies	-	755	-	-	-	-	-
Other services and charges	-	2,700	3,025	-	-	2,018	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	69,441	-	21,001	-	-	14,926
Total disbursements	17,843	72,896	3,025	21,001	29,003	21,823	14,926
Excess (deficiency) of receipts over disbursements	(10,861)	(15,297)	3,410	(4,564)	2,250	(14,276)	(14,926)
Cash and investments - ending	\$ 4,687	\$ 339,306	\$ 12,758	\$ 19,033	\$ 19,458	\$ (1,417)	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Riverboat	Jennings County Landfill Closure	DNR Agency	Supplemental Circuit Probation	Supplemental Superior Probation	Supplemental Juvenile Probation	2008 Indiana Natural Disaster
Cash and investments - beginning	\$ 127,816	\$ 10,148	\$ 1,133	\$ (424)	\$ 48,912	\$ 3,513	\$ 146
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	172,434	-	-	-	-	-	-
Charges for services	2,247	-	-	-	-	-	-
Fines and forfeits	-	-	700	11,687	9,901	4,220	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>174,681</u>	<u>-</u>	<u>700</u>	<u>11,687</u>	<u>9,901</u>	<u>4,220</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	6,951	21,335	7,403	-
Supplies	-	-	-	-	1,032	-	-
Other services and charges	-	-	-	-	1,792	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	24,247	-	1,100	-	-	-	-
Other disbursements	216,673	-	-	-	-	-	-
Total disbursements	<u>240,920</u>	<u>-</u>	<u>1,100</u>	<u>6,951</u>	<u>24,159</u>	<u>7,403</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(66,239)</u>	<u>-</u>	<u>(400)</u>	<u>4,736</u>	<u>(14,258)</u>	<u>(3,183)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 61,577</u>	<u>\$ 10,148</u>	<u>\$ 733</u>	<u>\$ 4,312</u>	<u>\$ 34,654</u>	<u>\$ 330</u>	<u>\$ 146</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Interstate Compact	Sales Disclosure Local	Homestead Credit Rebate	State Homestead Credit	Bio-Terrorism	Property Replacement & Homestead Credit	Solid Waste Planning
Cash and investments - beginning	\$ 300	\$ 8,613	\$ 4,353	\$ 1,745	\$ 90	\$ (1,376)	\$ 5,505
Receipts:							
Taxes	-	-	-	-	-	2,560	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	3,290	-	-	-	-	41,913
Fines and forfeits	1,485	-	-	-	-	-	-
Other receipts	-	-	655	-	-	-	23,764
Total receipts	<u>1,485</u>	<u>3,290</u>	<u>655</u>	<u>-</u>	<u>-</u>	<u>2,560</u>	<u>65,677</u>
Disbursements:							
Personal services	-	-	-	-	-	-	23,371
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,620	-	-	90	-	38,506
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,775	20	5,008	-	-	1,184	-
Total disbursements	<u>1,775</u>	<u>3,640</u>	<u>5,008</u>	<u>-</u>	<u>90</u>	<u>1,184</u>	<u>61,877</u>
Excess (deficiency) of receipts over disbursements	<u>(290)</u>	<u>(350)</u>	<u>(4,353)</u>	<u>-</u>	<u>(90)</u>	<u>1,376</u>	<u>3,800</u>
Cash and investments - ending	<u>\$ 10</u>	<u>\$ 8,263</u>	<u>\$ -</u>	<u>\$ 1,745</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,305</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Public Health Prepare	Jennings County LECP	Hayden Planning Grant	Mortgage Fees State Share	Interpreter Grant	NV Redevelopment CR35	School Retirement
Cash and investments - beginning	\$ 2	\$ 14,933	\$ 7	\$ 205	\$ 503	\$ 1,469	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	411,667
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,442	3,446	-	-	1,821	-	-
Charges for services	-	-	-	1,808	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	208	-	-	-	-	74,702	-
Total receipts	11,650	3,446	-	1,808	1,821	74,702	411,667
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	4,071	-	-	-	-	-	-
Other services and charges	296	6,465	-	-	1,099	6,398	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,094	-	-	-	-	-	-
Other disbursements	574	-	-	1,790	-	50,000	411,667
Total disbursements	10,035	6,465	-	1,790	1,099	56,398	411,667
Excess (deficiency) of receipts over disbursements	1,615	(3,019)	-	18	722	18,304	-
Cash and investments - ending	\$ 1,617	\$ 11,914	\$ 7	\$ 223	\$ 1,225	\$ 19,773	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Local Option Certified	Prosecutor Arra Fund	2010 EMPG Competitive EMA	Sheriff Drug Free	Title IV-D Incentive Fund	Prosecutor IV-D Incentive Fund	Clerk IV-D Incentive Fund
Cash and investments - beginning	\$ -	\$ 28,867	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	3,644,557	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	3,739	1,873	27,085	40,749	27,085
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,644,557</u>	<u>-</u>	<u>3,739</u>	<u>1,873</u>	<u>27,085</u>	<u>40,749</u>	<u>27,085</u>
Disbursements:							
Personal services	-	11,215	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	9,758	3,739	-	-	2,030	9,350
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>3,644,557</u>	<u>7,547</u>	<u>-</u>	<u>1,830</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>3,644,557</u>	<u>28,520</u>	<u>3,739</u>	<u>1,830</u>	<u>-</u>	<u>2,030</u>	<u>9,350</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(28,520)</u>	<u>-</u>	<u>43</u>	<u>27,085</u>	<u>38,719</u>	<u>17,735</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 347</u>	<u>\$ -</u>	<u>\$ 43</u>	<u>\$ 27,085</u>	<u>\$ 38,719</u>	<u>\$ 17,735</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff JAG Equipment Grant	Health Assessment Incentive	Elected Officials Training	Squire Lakes Big Lake Dam	August 2011 Certificate Sale	November 2011 Certificate Sale	Payroll Withholding Local Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,686
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,000	1,000	-	50,000	-	-	-
Charges for services	-	-	1,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	13,475	30,102	59,354
Total receipts	<u>10,000</u>	<u>1,000</u>	<u>1,000</u>	<u>50,000</u>	<u>13,475</u>	<u>30,102</u>	<u>59,354</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	10,000	-	-	-	-	-	-
Other services and charges	-	-	-	49,349	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	13,475	8,984	64,040
Total disbursements	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>49,349</u>	<u>13,475</u>	<u>8,984</u>	<u>64,040</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>651</u>	<u>-</u>	<u>21,118</u>	<u>(4,686)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 651</u>	<u>\$ -</u>	<u>\$ 21,118</u>	<u>\$ -</u>

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Payroll Withholding Federal	Payroll FICA	Payroll Withholding State	Identity Theft Protection	Payroll Medicare	Insurance Other	Dependent Day Care
Cash and investments - beginning	\$ -	\$ -	\$ 13,113	\$ 131	\$ -	\$ 30,653	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	470,695	521,983	167,921	1,769	145,471	550,167	2,000
Total receipts	470,695	521,983	167,921	1,769	145,471	550,167	2,000
Disbursements:							
Personal services	-	521,983	-	-	-	541,581	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,787	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	470,695	-	181,034	-	145,471	-	2,000
Total disbursements	470,695	521,983	181,034	1,787	145,471	541,581	2,000
Excess (deficiency) of receipts over disbursements	-	-	(13,113)	(18)	-	8,586	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 113	\$ -	\$ 39,239	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Unreimbursed Medical	457 Retirement	Payroll Withholding Sheriff Pension	Credit Union	Payroll Withholding Garnishment	Payroll Withholdings United Way	Payroll Withholding Uniforms
Cash and investments - beginning	\$ -	\$ 302	\$ 4,625	\$ -	\$ -	\$ 308	\$ 157
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,895	192,610	19,648	60,492	50,695	4,478	1,831
Total receipts	11,895	192,610	19,648	60,492	50,695	4,478	1,831
Disbursements:							
Personal services	11,895	192,467	24,273	-	-	-	1,988
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	60,492	50,495	4,786	-
Total disbursements	11,895	192,467	24,273	60,492	50,495	4,786	1,988
Excess (deficiency) of receipts over disbursements	-	143	(4,625)	-	200	(308)	(157)
Cash and investments - ending	\$ -	\$ 445	\$ -	\$ -	\$ 200	\$ -	\$ -

JENNINGS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Parks And Recreation Operating	Area Plan Commission	Veteran Service Donation	EMS Main Source	Treasurer's Cash Book	Sheriff's Commissary	Sheriff's Cashbook
Cash and investments - beginning	\$ 544	\$ -	\$ 5	\$ 30,121	\$ 531,701	\$ 33,258	\$ -
Receipts:							
Taxes	-	-	-	-	23,951,167	-	-
Licenses and permits	-	80,576	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	51,471	-	-	371,199	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	106,874	513,242
Total receipts	<u>51,471</u>	<u>80,576</u>	<u>-</u>	<u>371,199</u>	<u>23,951,167</u>	<u>106,874</u>	<u>513,242</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	52,015	80,576	5	362,323	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	24,104,365	132,325	513,242
Total disbursements	<u>52,015</u>	<u>80,576</u>	<u>5</u>	<u>362,323</u>	<u>24,104,365</u>	<u>132,325</u>	<u>513,242</u>
Excess (deficiency) of receipts over disbursements	<u>(544)</u>	<u>-</u>	<u>(5)</u>	<u>8,876</u>	<u>(153,198)</u>	<u>(25,451)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,997</u>	<u>\$ 378,503</u>	<u>\$ 7,807</u>	<u>\$ -</u>

JENNINGS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Recorder's Cashbook	Clerk's Cash Book	Sheriff's Inmate Trust	Clerk's Isets	Police Pension	Totals
Cash and investments - beginning	\$ -	\$ 482,007	\$ 19,012	\$ 8,407	\$ 1,471,306	\$ 7,272,649
Receipts:						
Taxes	-	-	-	-	-	53,258,842
Licenses and permits	-	-	-	-	-	176,857
Intergovernmental	-	-	-	-	-	5,249,637
Charges for services	-	-	-	-	-	1,557,579
Fines and forfeits	-	-	-	-	-	466,345
Other receipts	109,721	2,823,860	211,127	650,358	153,587	9,228,668
Total receipts	109,721	2,823,860	211,127	650,358	153,587	69,937,928
Disbursements:						
Personal services	-	-	-	-	-	7,886,799
Supplies	-	-	-	-	-	653,746
Other services and charges	-	-	-	-	-	5,875,525
Debt service - principal and interest	-	-	-	-	-	808,901
Capital outlay	-	-	-	-	-	2,629,913
Other disbursements	109,068	2,627,370	213,497	649,042	165,441	51,634,888
Total disbursements	109,068	2,627,370	213,497	649,042	165,441	69,489,772
Excess (deficiency) of receipts over disbursements	653	196,490	(2,370)	1,316	(11,854)	448,156
Cash and investments - ending	\$ 653	\$ 678,497	\$ 16,642	\$ 9,723	\$ 1,459,452	\$ 7,720,805

JENNINGS COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
E911 Motorola	\$ 195,942	\$ 44,901
2005 International Truck	49,932	13,461
2 Kenworth Dump Trucks	35,867	37,456
County Sheriff's Software	17,250	17,868
John Deere 613OD Cab Tractor	39,750	10,756
John Deere 613OD Cab Tractor	40,900	10,950
Bonds payable:		
General obligation bonds:		
Courthouse Annex/Jail	<u>2,130,000</u>	<u>770,000</u>
Total debt	<u>\$ 2,509,641</u>	<u>\$ 905,392</u>

JENNINGS COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Treasurer
Clerk of the Circuit Court
County Sheriff
County Council

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF JENNINGS COUNTY, INDIANA

Compliance

We have audited the compliance of the Jennings County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2011. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 15, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were prepared by management of the County. The schedule and note are presented as intended by the County.

JENNINGS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through the Office of the Indiana Lieutenant Governor CDBG - State Administered CDBG Cluster ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.255	ST-09-001	\$ 2,100,017
Total for federal grantor agency			<u>2,100,017</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10VAPT140 11VAPR144	13,986 <u>4,289</u>
Total for program			<u>18,275</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	09-DJ-088	<u>10,000</u>
Total for federal grantor agency			<u>28,275</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through the Indiana State Department of Health Public Health Emergency Preparedness	93.069	ISDHBT01132010-13645	<u>1,476</u>
Pass-Through the Indiana Department of Child Services Child Support Enforcement	93.563		
Clerk Expenditures			62,493
Clerk IV-D Incentive			9,350
Prosecuting Attorney Expenditures			103,510
Prosecuting Attorney IV-D Incentive			2,030
Indirect Costs			<u>40,524</u>
Total for program			<u>217,907</u>
Total for federal grantor agency			<u>219,383</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-0-290A	<u>18,835</u>
Total for federal grantor agency			<u>18,835</u>
Total federal awards expended			<u>\$ 2,366,510</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

JENNINGS COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Jennings County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

JENNINGS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Qualified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

_____ Name of Federal Program or Cluster _____

CDBG – State Administered CDBG Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2011-1 - INTERNAL CONTROLS AND NONCOMPLIANCE OVER TRANSACTIONS AND FINANCIAL REPORTING – CASH RECONCILEMENTS

The County Treasurer's Cash Book does not reconcile to the bank balance at December 31, 2011. The Cash Book indicates a unidentified cash long in the amount of \$96,075. During the year 2011, the amount of the cash long fluctuated from month to month. The cash book was analyzed for the audit period and for the first few months of 2012 to determine the possible cause of the errors. Some of the deficiencies noted include the following:

JENNINGS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. The unidentified cash long existed at January 1, 2011 in the amount of \$87,090.
2. The sewer liens and surplus tax amounts were being paid out prior to settlement. The amounts were posted as disbursements on the Cash Book. However, the tax collection system does not clear out until the tax settlement is disbursed to the taxing entities. The amounts disbursed for sewer liens and surplus taxes were not reconciled with the settlement totals.
3. Not all bank transfers were accounted for in the Cash Book.
4. The tax collection system was not being reconciled to the Cash Book on a regular basis. When it was reconciled, adjustments were made into the Cash Book, if amounts did not agree.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers in Indiana, Chapter 10)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers in Indiana, Chapter 10)

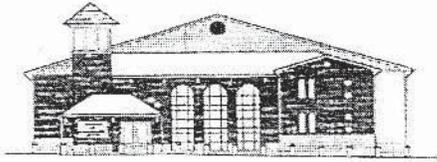
We recommended that the County Treasurer implement controls to ensure that reconcilements are properly performed and any errors identified are corrected in a timely manner.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

JENNINGS COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters were reported.



Jennings County Government Center
200 East Brown Street, Vernon, IN. 47282

Treasurer of Jennings County
Sandra L. Vance
200 East Brown Street
PO Box 368
Vernon, IN 47282
Phone: 812-352-3060 Fax: 812-352-3064

August 8, 2012

We are employing more timely and beneficial procedures to insure that cashbook discrepancies are identified and corrected immediately.

We will research and rectify past overages.

Sandra L. Vance

A handwritten signature in cursive script that reads "Sandra L. Vance". The signature is written in black ink and is positioned below the printed name.

Treasurer of Jennings County

JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 15, 2012, with Janice L. Ramey, Auditor; Jeffrey S. Day, President of the Board of County Commissioners; and Howard L. Malcomb, President of the County Council.